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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Ken NIWA, et al.

Serial No.:	10/679,505	**Group Art Unit:**	3616
Filed:	October 7, 2003	**Examiner:**	McCreary, Leonard

For: SHOCK ABSORBING TYPE STEERING DEVICE FOR VEHICLES AND METHOD OF PRODUCING THE SAME

Honorable Commissioner of Patents
Alexandria, VA 22313 - 1450

AMENDMENT UNDER 37 C.F.R. §1.111

Sir:

In response to the Office Action dated August 30, 2006, please amend the above-identified application as follows:

INTRODUCTORY COMMENTS

Claims 1-4 and 6-11 are pending in the application. Amendments to the Specification begin on page 2 of this paper. Amendments to the claims begin on page 3 of this paper. Amendments to the figures begin on page 7 of this paper. No new matter is added.

Remarks begin on page 8 of this paper.